

## **EXHIBIT 26**

## D'AMATO & LYNCH

GEORGE G. D'AMATO  
JKE D. LYNCH (1998)  
KENNETH A. SAGAT  
LUKE D. LYNCH, JR.  
ROBERT E. KUSHNER  
RICHARD F. RUSSELL  
RONALD H. ALENSTEIN  
JARRY J. ARNOLD, JR.  
ROBERT W. LANG  
JEAL M. GLAZER  
ANDREW R. SIMMONDS  
OHN P. HIGGINS  
THOMAS F. BREEN  
WILFRED A. D'AGOSTINO, JR.  
WILLIAM P. LARSEN, III  
ROBERT D. LANG  
DAVID A. BOYAR  
MARY JO BARRY  
BARBARA R. SEYMOUR  
HARVEY BARRISON

WILLIAM C. BURTON  
CHARLES BRANHAM  
BILL V. KAKOULLIS  
THOMAS W. HANLON  
JOHN M. FITZSIMONS  
MICHAEL L. MANIRE  
KEVIN J. WINDELS  
SAMUEL F. PANICCIA  
ROBERT S. FRASER  
STEPHEN F. WILLIG  
DEBORAH M. COLLINS  
NEIL R. MORRISON  
PETER A. STROILI  
FRANCES BUCKLEY  
DAVID J. KUPFLER

LLOYD J. HERMAN  
KEVIN P. CARROLL  
LAURIE P. BEATUS  
LIZA A. CHAFIANI

LAWYERS  
70 PINE STREET  
NEW YORK, N.Y. 10270-0110

TELEPHONE 212-269-0927  
WWW.DAMATO-LYNCH.COM  
CABLE ADDRESS  
DAMCOSH  
TELEX 960085 DCOS UI NYK  
TELECOPIER: 212-269-3559

LONDON OFFICE  
LLOYD'S  
ONE LIME STREET  
LONDON EC3M 7HA, ENGLAND  
TELEPHONE 0207 816 5977  
TELECOPIER 0207 816 7257

Direct Dial: (212) 909-2036  
E-Mail: [jhiggins@damato-lynch.com](mailto:jhiggins@damato-lynch.com)

JAN R. DUFFALO  
JAMES E. TOLAN, II  
CATHERINE L. CASAVANT  
ROY CAPLINGER  
ANNEMARIE J. MAZZONE  
EDWARD M. ROTH  
MARIA T. EHRLICH  
RICHARD F. FERRIGNO  
DEEANNA M. GALLA  
JUDY Y. CHUNG  
R. DAVID ADES  
JONATHAN L. KRANZ  
ARTURO M. BOUTIN  
WENDY L. KALNICK

JOHN C. MUCCI FORI  
MOLLY Z. BROWN  
MAXINE K. NAKAMURA  
GERARDO LAPETINA  
LAURA S. WEINER  
DAVID BERGENFELD  
E. REYNOLDS WILSON  
JASON B. GRANT  
GAVIN J. CURLEY  
BRIAN M. MARGOLIES  
ASSAF RONEN  
ALEXANDER M. RAZI  
ANITA G. BAKER  
SOTHEARY JOHNMAR  
MELEENA M. DOWERS

### COUNSEL

ROBERT M. MAKLA  
ALBERT B. LEWIS  
PETER J. THUMSER

VICTOR F. MUSTELIER  
ROBERT GILROY  
RICHARD G. MCGAHERN

April 5, 2007

**VIA E-MAIL - [MJacobson@stroock.com](mailto:MJacobson@stroock.com)**  
 Ms. Michele L. Jacobson  
 Stroock & Stroock & Lavan LLP  
 180 Maiden Lane  
 New York, New York 10038-4982

Re: In the Matter of the Arbitrations between Commercial Risk Reinsurance Company Limited (Bermuda) and Commercial Risk Re-Insurance Company (Vermont) and Security Insurance Company of Hartford, The Fire and Casualty Insurance Company of Connecticut and The Connecticut Indemnity Company  
Our Ref. No.: 812-72904 (Non-DIG)

Dear Michelle:

Commercial Risk Reinsurance Company Limited and Commercial Risk Re-Insurance Company have appointed Peter Gentile as arbitrator for the non-DIG arbitration. We presume that Security Insurance Company of Hartford will appoint Martin Haber. If you will confirm that, we will ask Mr. Gentile to contact Mr. Haber to undertake the selection of a third arbitrator in accordance with the arbitration clauses in the treaties.

Ms. Michele L. Jacobson  
Page 2  
April 5, 2007

Please confirm Security's position with regard to the American Arbitration Association acting as default appointer as the treaties indicate. We will be glad to discuss the issue of affirming all of the proceedings and disclosure conducted thus far.

Very truly yours,



John P. Higgins

/lc  
cc: Mr. Martin D. Haber  
Mr. David Thirkill  
Ms. Regan Shulman  
Mr. Andrew Lewner  
(via e-mail)